--- 18 Cigarettes - “Imperial Tobacco” provisional - for the September 1939 Budget ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, “Imperial Tobacco” attempting to maintain a fixed 20¢ price on its medium sized pack, reduced the twenty cigarette pack to eighteen cigarettes.

While awaiting the definitive Series “C” eighteen cigarette stamp “Imperial Tobacco” used **RC-296** - the imperforate Series “A” eighteen cigarette stamp.

★**RC-296** - 18 cigarettes, imperf, coded **CJC / 6-10D** by “Imperial Tobacco” in September 1939

Probably for imported products “Imperial Tobacco” overprinted **RC-285** - the *perforated* twenty cigarette Series “C” stamp in black ink with an 8 mm. Gothic **18**, plus two ■ bottom value-killer squares as the company provisional **RC-434**.

★**RC-382** - **18** on 20 cigarettes, perf 11, coded **CJC / 6-10D** by “Imperial Tobacco” in September 1939

[RC-382]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	---	---	---

--- the Series “C” definitive 18 Cigarette - as used by “Imperial Tobacco” - 1939-42 ---

The eighteen cigarette Series “C” *perforated* **RC-383** is first listed as used by “Imperial Tobacco” in October 1939, and their first recorded use of the *imperforate* **RC-384** is from November 1939. The hidden letters on the eighteen cigarette die “B-B” indicate that it had been approved for BABN in 1935, as at that time the size was a production item at “Imperial Tobacco”, and thus the Series “C” die was readied for use in 1935.

The second wartime Budget of June 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and the manufacturers decreased their package sizes by one per ten cigarettes. However, a sixteen cigarettes size was not produced, and Imperial returned instead to twenty cigarettes retailing at 25¢ per pack, and to twenty-five cigarettes for 30¢. The series of eighteen cigarettes temporarily ceased in July 1940, only to be revived in 1941 for sale in the Province of Quebec at 25¢ per pack. (see below)

On July 1st 1940 the Province of Quebec, abolishing all existing municipal and provincial tobacco taxes, enacted a 10% provincial tobacco tax. This placed a three cent tax on a 30¢ package of cigarettes, and to silence the Quebec complaints while maintaining their price at an even 5¢ plateau, early in 1941 Imperial resumed production of twenty-two cigarette for 30¢, and introduced the smaller eighteen cigarettes for 25¢.

★**RC-382** - 18 cigarettes, perf 11, coded **AJD / 6-10D** by “Imperial Tobacco” in October 1939

★**RC-383** - 18 cigarettes, imperf, coded **BJD / 6-10D** by “Imperial Tobacco” in November 1939

--- the cancellation reads horizontally upright - 2 copies to date ---

[★RC-382]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	AJD	---	---
1940	AKA	---	---	---	---	---	---	---	---	---	---	---

--- the cancellation reads horizontally upright - 20 copies to date ---

[★RC-383]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	BJD	---
1940	AKA	BKA	---	---	---	---	---	---	---	---	---	---
1941	---	BLA	CLA	ALB	BLB	CLB	ALC	BLC	CLC	ALD	BLD	CLD
1942	AMA	BMA	CMA	AMB	BMB	CMB	---	---	---	---	---	---

The December 1941 cancellation also occurs as **CLD / 6-1D0**

--- Imperial's 4¢ / EXCISE / TAX surcharge of RC-384 for the Budget of June 1942 ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, "Imperial Tobacco" surcharged the imperforate eighteen cigarettes stamp with their usual three-line 3½ and 2½ mm. Gothic **4¢ / EXCISE / TAX** as the company provisional **RC-482**.

★**RC-482** - **4¢ / EXCISE / TAX** on 18 cigarettes, imperf, Imperial Tobacco's company surcharge for the Budget of June 1942

--- BABN's 4c. / EXCISE / TAX surcharge of RC-384 for the Budget of June 1942 ---

For general distribution under the June 23rd 1942 Budget BABN surcharged **RC-384** - the imperforate eighteen cigarettes stamp - with their three-line 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **RC-633**.

--- the cancellation reads horizontally upright - 8 copies to date ---

★**RC-633** - **4c. / EXCISE / TAX** on 18 cigarettes, imperf, coded **BMC / 6-10D** by "Imperial Tobacco" in August 1942

[★RC-633]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	COA	---	---	---	---	---	---	---	---	---

--- Imperial's 8c. / OO deep blue re-surcharge of RC-633 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, "Imperial Tobacco" re-surcharged sheets of the 1942 BABN **4c. / EXCISE / TAX** surcharge in deep blue ink with their usual 6½ mm. Gothic **8c.** plus a 4 x 11 mm. *killer slug* **OO** as the company provisional **RC-667**.

The first issued Imperial re-surcharges were on sheets already prepared for use under the 1942 Budget and are coded **COA / 6-10D** in black ink for March 1943, while those done later on sheets *in-stock* are re-surcharged with a plain value, and those done on sheets acquired from Ottawa *post-Budget* with a *one-time* four-line deep blue **8c. / OO / COA / 6-10D**.

★**RC-667 - 8c. / OO** over **4c. / EXCISE / TAX** on 18 cigarettes, imperforate, Imperial's 6½ mm. Gothic deep blue re-surcharge of **C-477**, for the 1943 Budget - coded **COA / 6-10D** and **COA / 6-10D** in March 1943.

The first copy, pre-coded with **COA / 6-10D**, had been already prepared for use under the June 1942 Budget, prior to the company resurcharge.

The second copy was made using sheets in stock when the March 1943 Budget was tabled. The stamp was not code dated and the product was added *excise tax payable* when delivered for consumption.

The third copy was made on sheets obtained *on-demand* under the March 1943 Budget. Procedures had changed, and the taxes were now payable at the month end, for production of the previous month. There was no longer any reason to make company surcharges, or resurcharges, and Imperial was thus using their blue surcharging ink in making this *one-time resurcharge / company code /date* cancellation.

--- BABN's 8c. / EXCISE / TAX surcharge of RC-633 - as used by "Imperial Tobacco" - 1943-46 ---

For general distribution under the March 3rd 1943 Budget, BABN surcharged the imperforate Series "C" eighteen cigarettes stamp in three lines using their familiar 6 and 3 mm. Gothic 8c. / EXCISE / TAX.as **RC-742**.

★**RC-633** - 8c. on **RC-633**, imperf, coded AOB / 6-10D in April 1943 - 7 mm dark blue re-surcharge

★**RC-633a** - 8c. on **RC-633**, imperf, coded AOB / 6-10D in April 1943 - 6½ mm lighter blue re-surcharge

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--- the cancellation reads horizontally upright - 6 copies to date ---

[RC-633]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB AOB	BOB	COB	AOC	BOC	---	---	---	---

--- the cancellation reads horizontally upright - 4 copies to date ---

[RC-633a]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB AOB	BOB	---	AOC	---	---	---	---	---

--- BABN's 8c. / EXCISE / TAX surcharge of RC-384 - as used by "Imperial Tobacco" - 1943-46 ---

--- with the wide 11 mm T A X ---

For general distribution under the March 3rd 1943 Budget, BABN surcharged the imperforate Series "C" eighteen cigarettes stamp in three lines using their familiar 6 and 3 mm. Gothic 8c. / EXCISE / TAX. There are two spacings for the printing of TAX - the normal 11 mm. spacing T A X is catalogued as **RC-768**, and the compressed 9 mm. spacing TAX (used from February through June 1944) catalogued as **RC-780**.

Imperial's cancellation occurs in two formats (Sept. / Oct. 1943) - one using a code order reversed from **COC / 6-10D** to read as **6-10D / COC**. This occurs at this time on other "Imperial Tobacco" denominations - I haven't a clue as to the reason, if there is a reason.

★**RC-768** - 8c. / EXCISE / T A X on 18 cigarettes, imperf, coded **BOB / 6-10D** by "Imperial Tobacco" in May 1943

★**RC-768** - 8c. / EXCISE / T A X on 18 cigarettes, imperf, coded **6-10D / COC** by "Imperial Tobacco" in September 1943

--- the cancellation reads horizontally upright - 34+ copies to date ---

[★RC-768]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	BOB	COB	AOC	BOC	COC	AOD	BOD	COD
1944	APA	BPA	CPA	---	BPB	CPB	APC	BPC	CPC	APD	BPD	CPD
1945	ASA	BSA	CSA	ASB	BSB	CSB	ASC	BSC	CSC	ASD	BSD	CSD
1946	ATA	BTA	CTA	---	---	---	---	---	---	---	---	---

September and October 1943 occur with the reversed company code / date - as scanned above

Use of the eighteen cigarette stamp seems to cease in March 1946. The size was intended to be distributed in the Province of Quebec which, on July 1st 1940, had imposed at 10% tobacco tax. The larger twenty cigarette package was being sold across Canada. I presume that, in the spring of 1946 with the war over, Quebec had rescinded their tobacco tax.

--- BABN's 8c. / EXCISE / TAX surcharge of RC-384 - as used by "Imperial Tobacco" - 1943-46 ---

--- with the narrow 9 mm TAX - the cancellation reads horizontally upright - 5 copies to date ---

Early in 1944 BABN surcharged the eighteen cigarette stamp with a narrow 9 mm. **TAX** in their usual 6 and 3 mm. red Gothic **8c. / EXCISE / TAX** (the normal **T A X** measures 11 mm.). This is catalogued as **RC-780**. The red ink is a brighter shade which can be easily picked out of a pile of stamps.

★**RC-780** - **8c. / EXCISE / TAX** on 18 cigarettes, imperf, coded **BPA / 6-10D** by "Imperial Tobacco" in February 1944

[★RC-780]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1944	---	BPA	CPA	APB	BPB	CPB	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 6-10D],
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